

<b>First Bank of Nigeria Plc</b>					
		<b>GROUP</b>		<b>BANK</b>	
<b>UNAUDITED IFRS INCOME STATEMENT</b>					
<b>FOR THE PERIOD ENDED: SEPTEMBER 2014</b>					
		<b>30 September</b>	<b>30 September</b>	<b>30 September</b>	<b>30 September</b>
		<b>2014</b>	<b>2013</b>	<b>2014</b>	<b>2013</b>
	<b>Notes</b>	<b>N' million</b>	<b>N' million</b>	<b>N' million</b>	<b>N' million</b>
<b>Gross Earnings</b>		<b>312,460</b>	<b>273,706</b>	<b>277,677</b>	<b>248,924</b>
Interest income	23	248,210	228,752	223,120	211,940
Interest expense	24	(74,538)	(61,117)	(66,815)	(56,100)
<b>Net interest income</b>		<b>173,673</b>	<b>167,635</b>	<b>156,305</b>	<b>155,840</b>
Impairment charge for credit losses	25	(13,657)	(15,581)	(10,508)	(14,932)
<b>Net interest income after impairment charge for credit losses</b>		<b>160,016</b>	<b>152,054</b>	<b>145,797</b>	<b>140,908</b>
<b>Net Fee and commission income</b>	26	<b>41,225</b>	<b>35,271</b>	<b>32,759</b>	<b>30,448</b>
Net gains / (losses) on investment securities	27	1,344	1	661	1,325
Net gains / (losses) from financial assets classified as held for trading	29	1,266	(356)	1,266	(356)
Other operating income	30	19,893	9,089	19,871	5,567
Other Operating Expenses	31	(149,978)	(129,288)	(136,457)	(119,700)
<b>Operating Profit</b>		<b>73,766</b>	<b>66,771</b>	<b>63,897</b>	<b>58,192</b>
Share of profit / (loss) of associates	32	521	948	-	-
<b>Profit before tax</b>		<b>74,287</b>	<b>67,720</b>	<b>63,897</b>	<b>58,192</b>
Income tax expense		(17,297)	(10,882)	(14,696)	(8,496)
<b>Profit after tax</b>		<b>56,991</b>	<b>56,838</b>	<b>49,201</b>	<b>49,696</b>
<b>Profit for the period from continued operations</b>		<b>56,991</b>	<b>56,838</b>	<b>49,201</b>	<b>49,696</b>
<b>Profit for the period from assets held for sale</b>		<b>-</b>	<b>3,838</b>	<b>-</b>	<b>-</b>
<b>PROFIT FOR THE PERIOD</b>		<b>56,991</b>	<b>60,676</b>	<b>49,201</b>	<b>49,696</b>
<b>Profit attributable to:</b>					
Owners of the parent		<b>56,805</b>	<b>60,619</b>	<b>49,201</b>	<b>49,696</b>
Non-controlling interests		<b>186</b>	<b>57</b>	<b>-</b>	<b>-</b>
		<b>56,991</b>	<b>60,676</b>	<b>49,201</b>	<b>49,696</b>
<b>UNAUDITED IFRS STATEMENT OF COMPREHENSIVE INCOME</b>					
<b>Other comprehensive income:</b>					
Exchange difference on translation of foreign operations		(957)	1,827	-	-
<b>Net gains on available-for-sale financial assets:</b>					
- Unrealised net gains/(losses) arising during the period, before tax		2,882	(25,875)	4,244	(25,016)
- Net reclassification adjustment for realised net gains or losses, before tax		(2,158)	-	(2,158)	-
Share of other comprehensive income of associates		-	-	-	-
Actuarial gains/(losses) on defined benefit pension scheme		-	-	-	-
Expected return on Plan assets		(804)	147	(804)	147
Income tax relating to components of other comprehensive income		-	210	-	-
<b>Other comprehensive income for the quarter, net of tax</b>		<b>(1,036)</b>	<b>(23,691)</b>	<b>1,283</b>	<b>(24,869)</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>55,955</b>	<b>36,985</b>	<b>50,483</b>	<b>24,827</b>
<b>Earnings per share for profit attributable to owners of the parent</b>					
Basic (k)					
Diluted (k)					

<b>First Bank of Nigeria Limited</b>					
<b>UNAUDITED IFRS CONSOLIDATED STATEMENT OF FINANCIAL POSITION</b>					
<b>AS AT 30 SEPTEMBER 2014</b>	<b>Notes</b>	<b>GROUP</b>		<b>BANK</b>	
		<b>30 September</b>	<b>31 December</b>	<b>30 September</b>	<b>31 December</b>
		<b>2014</b>	<b>2013</b>	<b>2014</b>	<b>2013</b>
		<b>N' million</b>	<b>N' million</b>	<b>N' million</b>	<b>N' million</b>
<b>ASSETS</b>					
Cash and balances with central banks	1	583,774	593,972	536,997	541,221
Loans and advances to banks	2	535,024	415,210	377,190	367,571
Loans and advances to customers	3	2,056,781	1,797,932	1,695,545	1,473,841
Financial assests held for trading	4	11,815	4,743	10,322	2,225
<b>Investment securities</b>					
- Available for sale	5a	376,687	451,423	336,126	359,052
-Held to maturity	5b	271,597	283,266	264,538	278,876
Assets pledged as collateral	6	65,357	53,650	64,777	52,405
Investments in Subsidiaries	7	-	-	58,429	56,307
Investments in associates accounted for using the equity method	8	6,748	6,227	2,224	2,224
Property, plant and equipment	9	82,767	78,491	75,184	71,893
Intangible assets	10	7,925	8,594	1,738	1,242
Deferred tax asset	11	3,876	4,586	3,654	3,654
Other assets	12	52,824	40,496	48,301	36,067
Assets classified as held for sale	13	10,500	10,784	-	-
<b>Total assets</b>		<b>4,065,676</b>	<b>3,749,375</b>	<b>3,475,027</b>	<b>3,246,578</b>
<b>LIABILITIES</b>					
Deposits from banks	14	213,771	77,481	57,051	10,155
Deposits from customers	15	2,911,397	2,942,783	2,551,153	2,570,720
Financial liabilities held for trading	16	2,948	1,701	2,064	1,697
Borrowings	17	314,395	126,302	321,355	125,362
Retirement benefit obligations	18	3,447	1,777	3,106	1,111
Current income tax liability	19	19,692	31,633	17,503	29,835
Deferred income tax liability	20	449	10	-	-
Other liabilities	21	158,553	182,793	121,602	156,988
Liabilities included in assets classified as held for sale	22	1,919	1,747	-	-
<b>Total liabilities</b>		<b>3,626,571</b>	<b>3,366,227</b>	<b>3,073,834</b>	<b>2,895,869</b>
<b>EQUITY</b>					
Share capital		16,316	16,316	16,316	16,316
Share premium		189,241	189,241	189,241	189,241
Retained earnings		137,106	93,585	102,937	67,167
Other reserves					
-Statutory reserve		59,387	51,988	58,708	51,328
-SSI Reserve		6,076	6,076	6,076	6,076
-AFS Fair Value Reserve		14,954	14,229	15,150	13,063
-Statutory credit reserve		13,069	7,987	12,765	7,518
-Foreign currency translation reserve		1,145	2,102	-	-
		<b>437,292</b>	<b>381,523</b>	<b>401,193</b>	<b>350,709</b>
Non-controlling interest (NCI)		1,812	1,626	-	-
<b>Total equity</b>		<b>439,104</b>	<b>383,149</b>	<b>401,193</b>	<b>350,709</b>
<b>Total equity and liabilities</b>		<b>4,065,676</b>	<b>3,749,375</b>	<b>3,475,027</b>	<b>3,246,578</b>

<b>FirstBank of Nigeria Limited</b>					
IFRS NOTES TO THE ACCOUNT					
FOR THE PERIOD ENDED: SEPTEMBER 2014					
	NOTE	GROUP		BANK	
		YTD	YTD	YTD	YTD
		September 2014	September 2013	September 2014	September 2013
		N'million	N'million	N'million	N'million
<b>Interest and similar income</b>	<b>23</b>				
Placements		7,104	6,736	6,618	6,219
Treasury bills and investment securities		49,259	60,324	45,659	58,519
Loans and advances		191,847	161,692	170,843	147,202
<b>Total Interest and similar income</b>		<b>248,210</b>	<b>228,752</b>	<b>223,120</b>	<b>211,940</b>
<b>Interest and similar expense</b>	<b>24</b>				
Customer deposits		65,229	58,774	57,952	54,126
Deposits from banks		1,170	1,085	1,168	1,084
Borrowings		8,138	1,258	7,695	890
<b>Total Interest and similar expense</b>		<b>74,538</b>	<b>61,117</b>	<b>66,815</b>	<b>56,100</b>
<b>Impairment</b>	<b>25</b>				
Specific impairment		10,845	11,095	8,543	14,276
Collective impairment		5,963	5,663	5,068	1,924
Recoveries		(3,230)	(1,706)	(3,182)	(1,705)
Increase/ (decrease) in impairment in other assets		79	530	79	437
Impairment charge for credit losses		<b>13,657</b>	<b>15,581</b>	<b>10,508</b>	<b>14,932</b>
<b>Fee and commission income</b>	<b>26</b>				
Credit related fees		1,869	2,001	1,126	1,358
Commission on turnover		11,959	13,582	11,790	13,084
Letters of credit commissions and fees		6,142	5,294	5,179	4,593
Funds transfer & Intermediation fees		3,468	2,623	2,165	1,324
Commission on Collection		2,877	2,576	2,644	2,450
Other fees and commissions		14,911	9,195	9,856	7,639
<b>Total Fee and commission income</b>		<b>41,225</b>	<b>35,271</b>	<b>32,759</b>	<b>30,448</b>
<b>Net gains/(losses) on investment securities</b>	<b>27</b>				
Equity securities		762	(2,028)	91	(554)
Debt securities		583	2,029	570	1,879
<b>Total (Loss)/Profit on sale of investments</b>		<b>1,344</b>	<b>1</b>	<b>661</b>	<b>1,325</b>
<b>Net gains / (losses) from financial instruments held for trading:</b>	<b>29</b>				
Fair value gain/ (loss)		(0)	(967)	(0)	(967)
Derivatives		1,266	(349)	1,266	(349)
Trading income on Debt securities - Bonds & T.Bills		-	960	-	960
<b>Total Fair value gains/(losses)</b>		<b>1,266</b>	<b>(356)</b>	<b>1,266</b>	<b>(356)</b>
<b>Other operating income:</b>	<b>30</b>				
Foreign exchange trading income		9,459	7,476	8,542	6,434
Foreign exchange revaluation gain/ (loss)		7,555	(2,468)	6,893	(2,468)
Dividend income		1,944	867	3,699	867
Other income		935	3,214	737	734
<b>Total Other Operating Income</b>		<b>19,893</b>	<b>9,089</b>	<b>19,871</b>	<b>5,567</b>
<b>Operating Expenses</b>	<b>31</b>				
Staff costs		68,158	64,597	60,985	57,045
Profit on sale of property, plant and equipment		(388)	100	(394)	83
Depreciation		7,934	7,278	7,295	6,793
Amortization		810	646	629	471
Maintenance		14,516	14,555	13,779	14,337
Consultancy fees		1,441	1,075	1,281	995
Stationary & printing		1,586	1,499	1,450	1,332
Advert & Corporate Promotions		7,627	4,691	7,509	4,600
Donations & Subscriptions		1,165	1,224	949	1,085
NDIC Deposit insurance premium		9,809	8,081	9,738	8,081
Regulatory cost		12,960	10,272	12,735	10,271
Legal and Professional fees		1,383	1,281	995	1,106
Auditors' remuneration		208	295	174	270
Directors' emoluments		658	648	406	500
Other regulatory shared costs		416	-	416	-
Cash Handling Charges		2,216	1,506	2,214	2,118
Communication, lights and Power		5,596	4,247	5,176	4,247
Insurance, rent & rates		2,670	2,744	2,592	2,183
Other operating expenses		11,214	4,550	8,527	4,183
<b>Total Other Operating Expenses</b>		<b>149,978</b>	<b>129,288</b>	<b>136,457</b>	<b>119,700</b>
<b>Investment in associates</b>	<b>32</b>				
Associates' result (PBT)		521	948	-	-
Share of associates result		<b>521</b>	<b>948</b>	-	-

<b>FirstBank of Nigeria Limited</b>					
<b>NOTES TO THE ACCOUNT</b>					
<b>FOR THE PERIOD ENDED SEPTEMBER 2014.</b>					
	<b>NOTE</b>	<b>GROUP</b>		<b>BANK</b>	
		<b>September 2014</b>	<b>December 2013</b>	<b>September 2014</b>	<b>December 2013</b>
		<b>N'million</b>	<b>N'million</b>	<b>N'million</b>	<b>N'million</b>
<b>NOTES TO THE ACCOUNT</b>					
<b>Cash at Bank and in hand</b>					
Cash	1	72,265	71,681	34,974	38,973
Operating account		100,638	181,281	94,000	177,507
Mandatory reserve deposit		410,871	341,011	408,023	324,741
<b>Total Cash at Bank and in Hand</b>		<b>583,774</b>	<b>593,972</b>	<b>536,997</b>	<b>541,221</b>
<b>Loans and advances to banks</b>					
Current balances with banks within Nigeria	2	62,312	4,768	3,064	1,620
Current balances with banks outside Nigeria		452,339	287,414	351,026	337,348
Placements with banks and discount houses		20,373	123,028	23,100	28,603
<b>Total Loans and advances to banks</b>		<b>535,024</b>	<b>415,210</b>	<b>377,190</b>	<b>367,571</b>
<b>Loans and advances to customers</b>					
Overdrafts	3	209,321	354,578	190,673	340,855
Term loans		1,815,314	1,417,892	1,469,396	1,104,336
Staff loans		9,536	6,287	8,215	5,702
Project finance		64,431	61,534	64,431	61,534
Advances under finance leases		2,572	2,862	2,572	2,862
<b>Less:</b>					
Loan loss provision - NPL (specific)		(24,820)	(20,588)	(20,994)	(18,016)
Loan loss provision - PL (collective)		(19,573)	(24,634)	(18,747)	(23,433)
<b>Total Loans and advances</b>		<b>2,056,781</b>	<b>1,797,932</b>	<b>1,695,545</b>	<b>1,473,841</b>
<b>Financial assets Held for Trading</b>					
Treasury bills	4	7,084	584	7,084	584
Derivatives		4,731	4,160	3,238	1,641
<b>Total HFT</b>		<b>11,815</b>	<b>4,743</b>	<b>10,322</b>	<b>2,225</b>
<b>Investment securities</b>					
<b>Available for Sale</b>					
Treasury bills	5a	198,213	256,056	186,096	198,098
Bonds		144,878	159,957	116,721	127,741
Listed Equities		1,921	3,751	1,651	1,554
Unlisted Equities		31,676	31,659	31,659	31,659
<b>Total AFS</b>		<b>376,687</b>	<b>451,423</b>	<b>336,126</b>	<b>359,052</b>
<b>Held to Maturity</b>					
Treasury bills	5b	1,317	10,498	0	6,107
Bonds		270,280	272,769	264,538	272,769
<b>Total HTM</b>		<b>271,597</b>	<b>283,266</b>	<b>264,538</b>	<b>278,876</b>
<b>Asset pledged as collateral</b>					
Bonds	6	45,011	33,472	44,938	33,269
Treasury Bills		20,346	20,178	19,839	19,137
<b>Total pledged assets</b>		<b>65,357</b>	<b>53,650</b>	<b>64,777</b>	<b>52,405</b>
<b>Investments in Subsidiaries</b>					
FBN Bank (UK) Limited	7	-	-	30,695	30,695
First Pension Custodian Limited		-	-	2,000	2,000
FBN Mortgages Limited		-	-	2,100	2,100
FBN Bureau de Change Limited		-	-	-	50
Banque Internationale de Cr�dit		-	-	5,503	5,503
ICB Ghana		-	-	10,559	10,559
ICB Guinea		-	-	2,378	2,243
ICB Gambia		-	-	1,472	1,472
ICB Sierra Leone		-	-	1,685	1,685
ICB Senegal		-	-	2,038	-
<b>Total Investments in Subsidiaries</b>		<b>-</b>	<b>-</b>	<b>58,429</b>	<b>56,307</b>
<b>Investments in Associates</b>					
Opening balance	8	6,227	5,611	2,224	2,224
Share of profit/(loss)		521	616	-	-
<b>Total Investments in Associates</b>		<b>6,748</b>	<b>6,227</b>	<b>2,224</b>	<b>2,224</b>
<b>Property, plant and equipment</b>					
Cost/ Fair value	9	125,100	113,292	112,933	102,773
Accumulated depreciation		(42,333)	(34,801)	(37,749)	(30,880)
<b>Net Book value</b>		<b>82,767</b>	<b>78,491</b>	<b>75,184</b>	<b>71,893</b>

<b>Intangible assets</b>	<b>10</b>				
Acquisition cost		5,168	3,717	3,413	2,288
Goodwill		5,519	6,585	-	-
Accumulated amortisation		(2,761)	(1,708)	(1,675)	(1,046)
<b>Closing net book amount</b>		<b>7,925</b>	<b>8,594</b>	<b>1,738</b>	<b>1,242</b>
<b>Deferred tax asset</b>	<b>11</b>				
Deferred tax asset		3,876	4,586	3,654	3,654
		<b>3,876</b>	<b>4,586</b>	<b>3,654</b>	<b>3,654</b>
<b>Other assets</b>	<b>12</b>				
Prepayments		19,017	11,949	17,412	10,972
Accounts receivable		13,318	12,419	13,838	11,972
Deferred expenses		760	518	648	518
Inventory		2,914	2,464	2,673	2,128
Other receivables		18,083	14,363	15,012	11,680
Provision for other asset		(1,268)	(1,218)	(1,281)	(1,202)
<b>Total Other assets</b>		<b>52,824</b>	<b>40,496</b>	<b>48,301</b>	<b>36,067</b>
<b>Assets classified as held for sale</b>	<b>13</b>				
Inventory		4,798	4,549	-	-
Accounts receivable		5,702	6,235	-	-
		<b>10,500</b>	<b>10,784</b>	<b>-</b>	<b>-</b>
<b>Deposits from Banks</b>	<b>14</b>				
Due to banks in Nigeria		175,907	2,496	38,140	1,739
Due to banks outside Nigeria		37,864	74,985	18,911	8,416
<b>Total Deposits from Banks</b>		<b>213,771</b>	<b>77,481</b>	<b>57,051</b>	<b>10,155</b>
<b>Deposits from customers</b>	<b>15</b>				
Current deposits		860,723	927,225	798,752	833,917
Savings deposits		695,898	664,899	684,024	654,479
Term deposits		816,662	726,021	530,262	457,805
Domiciliary deposit		528,718	616,368	528,718	616,353
Electronic purse		9,396	8,269	9,396	8,165
<b>Total Customer Deposit</b>		<b>2,911,397</b>	<b>2,942,783</b>	<b>2,551,153</b>	<b>2,570,720</b>
<b>Financial liabilities held for trading</b>	<b>16</b>				
Negative fair value of derivatives held for trading		2,948	1,701	2,064	1,697
<b>Total Financial liabilities held for trading</b>		<b>2,948</b>	<b>1,701</b>	<b>2,064</b>	<b>1,697</b>
<b>Borrowings</b>	<b>17</b>				
Borrowings within Nigeria		310,640	94,913	149,026	48,852
Borrowings from banks outside Nigeria		3,755	31,389	172,329	76,510
		<b>314,395</b>	<b>126,302</b>	<b>321,355</b>	<b>125,362</b>
<b>Retirement benefit obligation</b>	<b>18</b>				
Gratuity Scheme		108	665	1	0
Pension Scheme		3,339	1,111	3,105	1,111
		<b>3,447</b>	<b>1,777</b>	<b>3,106</b>	<b>1,111</b>
<b>Tax Liability</b>					
<b>Current income tax liability</b>	<b>19</b>	19,692	31,633	17,503	29,835
		<b>19,692</b>	<b>31,633</b>	<b>17,503</b>	<b>29,835</b>
<b>Deferred tax liability</b>	<b>20</b>				
Deferred tax liability		449	10	-	-
		<b>449</b>	<b>10</b>	<b>-</b>	<b>-</b>
<b>Other liabilities</b>	<b>21</b>				
Customers' deposit for letters of credit		68,859	58,029	38,106	43,403
Accounts payable		32,833	45,540	33,596	44,286
Deposit for foreign currency		5,103	-	5,103	-
Provision and accruals		11,637	6,669	9,244	4,407
Bank cheques		15,869	12,823	15,502	12,630
Collection on behalf of third parties		6,935	5,710	6,685	5,089
Sundry creditors		9,774	7,830	7,998	3,035
Deferred revenue		5,523	6,227	3,394	4,811
Dividend Payable		-	39,158	-	39,158
Other Payable		2,020	808	1,974	168
		<b>158,553</b>	<b>182,793</b>	<b>121,602</b>	<b>156,988</b>
<b>Liabilities classified as held for sale</b>	<b>22</b>				
Accounts payable - Deposit for property		1,919	1,747	-	-
		<b>1,919</b>	<b>1,747</b>	<b>-</b>	<b>-</b>

FIRST BANK OF NIGERIA LIMITED  
BANK STATEMENT OF CHANGES IN EQUITY

Attributable to equity holders  
of the parent

	Share capital	Share premium	Retained earnings	Statutory reserve	SSI reserve	AFS Fair value reserve	Statutory credit reserve	Total
	N 'millions	N 'millions	N 'millions	N 'millions	N 'millions	N 'millions	N 'millions	N 'millions
<b>Balance at 1 January 2013</b>	16,316	189,241	77,342	42,422	6,076	24,678	16,101	372,176
Profit for the year	-	-	49,698	-	-	-	-	49,698
<b>Other comprehensive income</b>								
Fair value movements on financial assets	-	-	-	-	-	(25,016)	-	(25,016)
Remeasurments on defined benefit pension scheme	-	-	-	-	-	-	-	-
Expected return on plan assets	-	-	147	-	-	-	-	147
<b>Total comprehensive income</b>	-	-	49,845	-	-	(25,016)	-	24,829
<b>Transactions with owners</b>								
Transfer from retained earnings	-	-	-	-	-	-	-	-
Dividends	-	-	(32,632)	-	-	-	-	(32,632)
Transfer between reserves	-	-	1,909	7,455	-	-	(9,364)	-
<b>Total transactions with Owners</b>	-	-	(30,723)	7,455	-	-	(9,364)	(32,632)
<b>At 30 September 2013</b>	16,316	189,241	96,464	49,877	6,076	338	6,737	364,373
<b>Balance at 1 January 2014</b>	16,316	189,241	67,167	51,328	6,076	13,063	7,518	350,709
Profit for the period	-	-	49,201	-	-	-	-	49,201
<b>Other comprehensive income</b>								
Fair value movements on equity financial assets	-	-	-	-	-	2,087	-	2,087
Actuarial gains/(losses) on defined benefit pension scheme	-	-	-	-	-	-	-	-
Expected return on plan assets	-	-	(804)	-	-	-	-	(804)
Income tax relating to components of other comprehens	-	-	-	-	-	-	-	-
<b>Total comprehensive income</b>	-	-	48,397	-	-	2,087	-	50,483
<b>Transactions with owners</b>								
Transfer from retained earnings	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Transfer between reserves	-	-	(12,627)	7,380	-	-	5,247	-
<b>Total transactions with Owners</b>	-	-	(12,627)	7,380	-	-	5,247	-
<b>At 30 September 2014</b>	16,316	189,241	102,937	58,708	6,076	15,150	12,765	401,192
	<b>16,316</b>	<b>189,241</b>	<b>102,937</b>	<b>58,708</b>	<b>6,076</b>	<b>15,150</b>	<b>12,765</b>	<b>401,193</b>

FIRST BANK OF NIGERIA LIMITED  
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Attributable to equity holders  
of the group

	Share capital	Share premium	Retained earnings	Statutory reserve	SSI reserve	AFS Fair value reserve	Statutory credit reserve	FCTR	Total	Non-controlling interest	Total equity
	N 'millions	N 'millions	N 'millions	N 'millions	N 'millions	N 'millions	N 'millions	N 'millions	N 'millions	N 'millions	N 'millions
<b>Balance at 1 January 2013 (as previously reported)</b>	16,316	189,241	94,991	42,972	6,076	25,815	16,101	1,668	393,180	1,353	394,533
Effect of changes in accounting policies	-	-	2,447	-	-	1,119	-	-	3,566	-	3,566
<b>Balance at 1 January 2013 (Restated)</b>	16,316	189,241	97,438	42,972	6,076	26,934	16,101	1,668	396,746	1,353	398,099
Profit for the year	-	-	57,218	-	-	-	-	-	57,218	13	57,232
<b>Other comprehensive income</b>											
Foreign currency translation differences, net of tax	-	-	-	-	-	-	-	(591)	(591)	-	(591)
Fair value movements on financial assets	-	-	-	-	-	(25,479)	-	-	(25,479)	-	(25,479)
Actuarial gains/(losses) on defined benefit pension scheme	-	-	-	-	-	-	-	-	-	-	-
Expected return on plan assets	-	-	147	-	-	-	-	-	147	-	147
Share of OCI of associates, net of tax	-	-	-	-	-	-	-	-	-	-	-
<b>Total comprehensive income</b>	-	-	57,365	-	-	(25,479)	-	(591)	31,296	13	31,309
<b>Transactions with owners</b>											
Remeasurement of goodwill	-	-	-	-	-	-	-	-	-	181	181
Transfer from retained earnings	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	(32,632)	-	-	-	-	-	(32,632)	-	(32,632)
Transfer between reserves	-	-	1,893	7,471	-	-	(9,364)	-	-	-	-
<b>Total transactions with Owners</b>	-	-	(30,739)	7,471.00	-	-	(9,364)	-	(32,632)	181	(32,451)
<b>At 30 September 2013</b>	16,316	189,241	124,065	50,443	6,076	1,455	6,737	1,077	395,410	1,547	396,957
<b>Balance at 1 January 2014</b>	16,316	189,241	93,585	51,988	6,076	14,229	7,987	2,102	381,523	1,626	383,149
Profit for the year	-	-	56,805	-	-	-	-	-	56,805	186	56,991
<b>Other comprehensive income</b>											
Foreign currency translation differences, net of tax	-	-	-	-	-	-	-	(957)	(957)	-	(957)
Fair value movements on equity financial assets	-	-	-	-	-	-	-	-	-	-	-
Actuarial gains/(losses) on defined benefit pension scheme	-	-	-	-	-	725	-	-	725	-	725
Expected return on plan assets	-	-	(804)	-	-	-	-	-	(804)	-	(804)
Share of OCI of associates, net of tax	-	-	-	-	-	-	-	-	-	-	-
Income tax relating to components of other comprehensive	-	-	-	-	-	-	-	-	-	-	-
<b>Total comprehensive income</b>	-	-	56,001	-	-	725	-	(957)	55,768	186	55,955
<b>Transactions with owners</b>											
Remeasurement of goodwill	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-
Transfer from retained earnings	-	-	-	-	-	-	-	-	-	-	-
Transfer between reserves	-	-	(12,480)	7,398	-	-	5,082	-	(0)	-	(0)
<b>Total transactions with Owners</b>	-	-	(12,480)	7,398	-	-	5,082	-	(0)	-	(0)
<b>At 30 September 2014</b>	16,316	189,241	137,106	59,387	6,076	14,954	13,069	1,145	437,291	1,813	439,105